



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE
TAX RULING 83-2

January 14, 1983

- Application for Automatic Extension of Time to File Delaware Individual Income Tax Returns.

For Federal income tax purposes, with respect to 1982 returns due April 15, an individual may obtain an automatic extension of time to August 15 to file the Federal return. Therefore, for Delaware purposes, individuals may also obtain an automatic extension of time to August 15 to file the 1982 Delaware income tax return by filing Form 1027 with the State Division of Revenue on or before the due date of the return. Tax Ruling 75-4, dated March 25, 1975, which provided for an automatic extension of time to June 15, is modified to extend the filing date to August 15.

The application on Form 1027 must be filed on or before the due date of the return (April 30), accompanied by payment of the balance of the income tax liability estimated to be due for the taxable year. Copies of Federal extensions are not recognized or accepted for this purpose. Any balance due, as reflected on the return filed, is subject to interest at 1% per month (or fraction thereof) computed from the original due date of the return (April 30) until the date of payment.

Robert W. Chastant
Director of Revenue

RRS/mrs

25/06/83/01/06